

**ACCOUNTING FOR COMPARISON (DUAL ACCOUNTING)  
FORM MMS-4410**

**PART A  
CERTIFICATION FOR NOT PERFORMING DUAL ACCOUNTING**

**PAYOR'S NAME** \_\_\_\_\_ **PAYOR CODE** \_\_\_\_\_  
**ADDRESS** \_\_\_\_\_  
**CITY/STATE** \_\_\_\_\_ **ZIP** \_\_\_\_\_

**PAYOR'S CONTACT PERSON** \_\_\_\_\_  
**TELEPHONE** (\_\_\_\_) - \_\_\_\_-- \_\_\_\_\_

**MMS 10 DIGIT LEASE NUMBER**  
 \_\_\_\_--\_\_\_\_--\_\_\_\_

**MMS-DESIGNATED AREA**  
 \_\_\_\_\_

**CHECK THE REASON WHY DUAL ACCOUNTING IS NOT REQUIRED:**

- ☐ Lease terms do not require dual accounting.
- ☐ None of the gas from the lease is ever processed.
- ☐ Gas has a Btu content of 1000 Btu's per cubic foot or less at the lease's measurement point(s).
- ☐ None of the gas from the lease is processed until after gas flows into a pipeline with an index located in an index zone.
- ☐ None of the gas from the lease is processed until after gas flows into a mainline pipeline not located in an index zone.

**If you have multiple leases that do not require dual accounting, you can attach a list your leases, but you must provide a specific reason why dual accounting is not required for each listed lease.**

**I certify that Dual Accounting is not required for gas produced from the lease(s) and reason(s) noted above or attached.**

**Signature Lessee's Authorized Official** \_\_\_\_\_ **Date** \_\_\_\_\_

**Print Official's Name**

**Company Represented**

The Paperwork Reduction Act of 1995 requires us to inform you that this information is being collected to aid the Minerals Management Service in its compliance efforts and to ensure that Indian mineral lessors receive the maximum revenues from mineral resources on their land consistent with the Secretary's trust responsibility. The gathering and reporting the information could require 4 hours per response. Comments on the accuracy of this burden estimate or suggestions on reducing this burden should be directed to: ICCO, Minerals Management Service, MS 4230, 1849 C Street NW, Washington, DC 20240. This collection of information is mandatory and responses are considered proprietary (5 U.S.C. 552). An agency may not conduct or sponsor and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

**PART B**  
**ELECTION TO PERFORM ACTUAL DUAL ACCOUNTING OR ALTERNATE DUAL ACCOUNTING**

PAYOR'S NAME \_\_\_\_\_ ADDRESS \_\_\_\_\_  
PAYOR CODE \_\_\_\_\_ CITY/STATE \_\_\_\_\_  
PAYOR'S CONTACT \_\_\_\_\_ TELEPHONE ( ) - \_\_\_\_\_ - \_\_\_\_\_ ZIP \_\_\_\_\_

**DUAL ACCOUNTING ELECTION**

<u>ACTUAL</u> <u>DUAL</u> <u>ACCOUNTING</u>	<u>ALTERNATIVE</u> <u>DUAL</u> <u>ACCOUNTING</u>	<u>EFFECTIVE DATE</u> <u>MONTH</u> <u>YEAR</u>
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**MMS-DESIGNATED AREAS**

Alabama-Coushatta  
Blackfeet Reservation  
Crow Reservation  
Fort Belknap Reservation  
Fort Berthold Reservation  
Fort Peck Reservation  
Jicarilla Apache Reservation  
Oklahoma Counties - Zone 1  
Oklahoma Counties - Zone 2  
Oklahoma Counties - Zone 3  
Navajo Allotted in Navajo Reservation  
Navajo Tribal in Navajo Reservation  
Northern Cheyenne Reservation  
Rocky Boys Reservation  
Southern Ute Reservation  
Turtle Mountain Reservation  
Ute Mountain Ute Reservation  
Ute Allotted in Uintah and Ouray  
Ute Tribal in Uintah and Ouray  
Wind River Reservation

**LEASE PREFIXES**

615.  
507, 512, 513, 514, 515, 517, 526.  
520, 619.  
538.  
528, 529, 540.  
506, 523, 533, 536, 622.  
609.  
503, 505, 510, 511, 518, 521, 601, 602, 607, 615, 714.  
503, 505, 518, 601, 602, 607.  
503, 505, 511, 601, 602, 607, 615.  
516, 525, 527, 621, 623  
415, 516, 525, 527, 620, 621, 623.  
None  
053, 154, 537, 889.  
519, 522, 524, 614, 750.  
610.  
519, 522, 524, 614, 750.  
509, 531, 532.  
509, 531, 532.  
502, 535, 634.

I elected to perform Actual Dual Accounting or Alternative Dual Accounting for all leases in the MMS-Designated Area(s), starting with the Effective Date(s) (Month and Year) as noted above.

Signature of Lessee's Authorized Official \_\_\_\_\_ Date \_\_\_\_\_

Print Official's Name \_\_\_\_\_ Company Represented \_\_\_\_\_